

Amendments to Chapter 203
Rules of Procedure and Forms for the
Board of Review

1. Section 5-203-4, Rules of Procedure and Forms for the Board of Review, is amended by adding a new definition to read as follows:

"Postmark" means the United States Postal Service mark that is printed over the stamp and cancels it, and which records the date and place of mailing." [Eff 12/5/02; am and comp] (Auth: HRS Chapter 246A; Charter §13-2(15); MCC §3.48.680) (Imp: HRS §§91-1, 91-2; MCC §3.48.005)

2. Section 5-203-5, Rules of Procedure and Forms for the Board of Review, is amended to read as follows:

"§5-203-5 Communications. Unless otherwise specified, all communications to the board shall be directed to the [department of finance, real property tax division,] board of review of the County of Maui, 70 East Kaahumanu Avenue, Suite A-16, Kahului, Maui, Hawaii 96732." [Eff 12/5/02; am and comp] (Auth: HRS Chapter 246A; Charter §13-2(15); MCC § 3.48.680) (Imp: MCC §§3.48.635, 3.48.655)

3. Section 5-203-17, Rules of Procedure and Forms for the Board of Review, is amended to read as follows:

"§5-203-17 Filing of appeal. (a) Any taxpayer seeking to appeal an assessment before the board shall file a notice of appeal with the director at the offices of the division on or before April 9 preceding the tax year. An appeal shall be considered timely made if the postmark date of the notice of appeal is [postmarked on or before] prior to, or the same as, such date and the notice of appeal is properly addressed to the [director.] board. All other appeals shall be deemed untimely and shall not be filed or accepted by the board. Untimely appeals received by the board shall be returned to the sender with notification that the appeal is untimely.

(b) The appellant shall [deposit] include the

[costs] fee required by ordinance for each appeal[.] at the time of filing. Any appeal received without the required fee shall not be filed or accepted by the board, but shall be returned with notification that the required fee was not paid." [Eff 12/5/02; am and comp] (Auth: HRS Chapter 246A; Charter §13-2(15); MCC §§3.48.655, 3.48.660, 3.48.680) (Imp: MCC §§3.48.655, 3.48.660)

4. Section 5-203-18, Rules of Procedure and Forms for the Board of Review, is amended to read as follows:

"§5-203-18 Contents of appeal. (a) The notice of appeal shall be in writing and shall [:] at time of filing:

- (1) Provide the tax map key number, name, address, and identification number of the taxpayer[.];
 - [(2)] (2) Identify the assessment involved in the appeal.
 - [(3)] (2) State [whether the appeal is from the valuation of land or building, or both, and set forth] the total valuation claimed by the taxpayer for the [land or building, or both, as the case may be.] property if the appeal is based upon the ground that the assessed value of the property for tax purposes is excessive; and
 - [(4)] (3) State the grounds of [objection to the assessment.] appeal.
- (b) Any notice of appeal without the information required by subsection (a) shall be deemed incomplete, and such notice of appeal shall not be filed or accepted by the board, but shall be returned with notification that the notice of appeal was incomplete.
- [(b)] (c) Any notice of appeal may be amended at any time before a decision of the board, provided that the amendment does not substantially change the dispute or lower the valuation claim." [Eff 12/5/02; am and comp] (Auth: HRS Chapter 264A; Charter §13-2(15); MCC §§3.48.655, 3.48.680) (Imp: MCC §3.48.655)

5. Material, except source notes, to be repealed is bracketed. New material is underscored.

6. Additions to update source notes to reflect

these amendments are not underscored.

7. These amendments to Chapter 203, Rules of Procedure and Forms for the Board of Review, shall take effect ten days after filing with the Office of the County Clerk.